



3015 (02-09-04)

ANNUAL REPORT

OF

Name: OOSTBURG MUNICIPAL WATER UTILITY

Principal Office: 215 NORTH 8TH STREET
OOSTBURG, WI 53070

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OOSTBURG MUNICIPAL WATER UTILITY**Utility Address:** 215 NORTH 8TH STREET
OOSTBURG, WI 53070**When was utility organized?** 3/7/1937**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR KIM SIMMELINK**Title:** CLERK-TREASURER**Office Address:**215 NORTH 8TH STREET
OOSTBURG, WI 53070**Telephone:** (920) 564 - 3214**Fax Number:** (920) 564 - 3596**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MRS PENNY WEBER CPA**Title:****Office Address:** SIMONSMEIER, WEBER & CORSON2302 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53082-1002**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MRS PENNY WEBER CPA**Title:****Office Address:** SIMONSMEIER, WEBER & CORSON2203 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53082-1002**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 4/30/1998**Period covered by most recent audit:** Year ended December 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROGER OONK**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**215 NORTH 8TH STREET
OOSTBURG, WI 53070**Telephone:** (920) 564 - 3844**Fax Number:** (920) 564 - 3596**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR RON JOOSSE, COMMISSIONER

MR JOHN NYENHUIS, COMMISSIONER

MR ALLEN WRUBBEL, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	223,074	221,130	1
Operating Expenses:			
Operation and Maintenance Expense (401)	64,462	61,682	2
Depreciation Expense (403)	41,633	32,397	3
Amortization Expense (404)	0		4
Taxes (408)	41,040	36,149	5
Total Operating Expenses	147,135	130,228	
Net Operating Income	75,939	90,902	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	75,939	90,902	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	2,023	4,701	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	2,023	4,701	
Total Income	77,962	95,603	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	77,962	95,603	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	46,933	48,910	13
Amortization of Debt Discount and Expense (428)	1,515	1,515	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	7,549	8,461	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	55,997	58,886	
Net Income	21,965	36,717	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	251,664	214,947	19
Balance Transferred from Income (433)	21,965	36,717	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	273,629	251,664	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Money market account interest	2,023	4
Total (Acct. 419):	2,023	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	223,074	0	0	0	223,074	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	212				212	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	222,862	0	0	0	222,862	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,314,382	2,303,719	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	190,961	148,671	2
Net Utility Plant	2,123,421	2,155,048	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	48,949	940	8
Temporary Cash Investments (132)	54,247	8,577	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	102,387	92,954	11
Other Accounts Receivable (143)	0	88	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	96,513	104,299	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	302,096	206,858	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,803	19,319	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	3,214	6,428	20
Total Deferred Debits	21,017	25,747	
Total Assets and Other Debits	2,446,534	2,387,653	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	331,580	331,580	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	273,629	251,664	23
Total Proprietary Capital	605,209	583,244	
LONG-TERM DEBT			
Bonds (221)	890,000	945,000	24
Advances from Municipality (223)	146,313	168,924	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	1,036,313	1,113,924	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	1,396	2,691	28
Payables to Municipality (233)	168,086	61,129	29
Customer Deposits (235)			30
Taxes Accrued (236)	39,720	34,383	31
Interest Accrued (237)	11,703	12,875	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	220,905	111,078	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	584,107	579,407	38
Total Liabilities and Other Credits	2,446,534	2,387,653	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,314,382	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,314,382	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	190,961	0	0	0	9
Total Accumulated Provision	190,961	0	0	0	
Net Utility Plant	2,123,421	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	148,671				148,671	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,633				41,633	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,785				1,785	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	135				135	10
Other credits (specify):						11
					0	12
Total credits	43,553	0	0	0	43,553	13
Debits during year						14
Book cost of plant retired	1,263				1,263	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,263	0	0	0	1,263	19
Balance End of Year	190,961	0	0	0	190,961	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.89%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Water system refunding revenue bonds underwriters discount	1,515	428	17,803	1
Total			17,803	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	331,580	1
Changes during year (explain):		
NONE		2
Balance end of year	331,580	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water System Refunding Revenue Bonds	02/01/1994	10/01/2009	5.00%	890,000	1
Total Bonds (Account 221):				890,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Tower Loan-Oostburg State Bank	09/15/1993	05/15/2003	5.00%	146,313	1
Total for Account 223				146,313	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	34,383	1
Accruals:		
Charged water department expense	41,040	2
Charged electric department expense	489	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	41,529	
Taxes paid during year:		
County, state and local taxes	34,383	6
Social Security taxes	1,526	7
PSC Remainder Assessment	283	8
Other (explain):		
NONE		9
Total payments and other debits	36,192	
Balance end of year	39,720	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water System Refunding Revenue Bonds	11,864	46,933	47,456	11,341	1
Subtotal	11,864	46,933	47,456	11,341	
Advances from Municipality (223)					
Tower Loan-Oostburg State Bank	1,011	7,549	8,198	362	2
Subtotal	1,011	7,549	8,198	362	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	12,875	54,482	55,654	11,703	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	579,407					579,407	1
Add credits during year:							
For Services	4,700					4,700	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	584,107	0	0	0	0	584,107	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	102,387	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	102,387	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1997 Public Fire Protection	87,815	12
Water hookup fees collected	2,200	13
Delinquent water bills placed on tax roll	2,020	14
1997 joint operating costs due from sewer department	4,478	15
Total (Acct. 145):	96,513	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Repairs to Well #1 pump	3,214	18
Total (Acct. 183):	3,214	
Payables to Municipality (233):		
Sewer billing collections due sewer department	93,969	19
Short term loan proceeds from village	69,000	20
Insurance due to village	3,190	21
Water expenses paid by village	1,927	22
Total (Acct. 233):	168,086	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,309,050	0	0	0	2,309,050	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	169,816	0	0	0	169,816	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	581,757	0	0	0	581,757	6
Other (specify):					0	7
Average Net Rate Base	1,557,477	0	0	0	1,557,477	
Net Operating Income	75,939	0	0	0	75,939	8
Net Operating Income as a percent of						
Average Net Rate Base	4.88%	N/A	N/A	N/A	4.88%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	331,580	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	262,646	3
Other (Specify):		4
Total Average Proprietary Capital	594,226	
Net Income		
Net Income	21,965	5
Percent Return on Proprietary Capital	3.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

During 1997, two services were added by customers.

4. Estimated changes in revenues due to rate changes.

There will be an estimated increase in revenue during 1998 of 3%.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

During 1997, the Utility filed a Simplified Rate Case with the Public Service Commission. This increase was granted for service rendered on and after September 15, 1997. The Utility chose to wait to apply this increase until the first quarter of 1998.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account 131, 132: Short term loan advance from village at end of 1997 of \$69000 increased cash accounts. Also more sewer collections were being held at end of 1997 compared to 1996.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		220,502	1
Total Sales of Water		220,502	
Other Operating Revenues			
Forfeited Discounts (470)		224	2
Other Water Revenues (474)		2,348	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		2,572	
Total Operating Revenues		223,074	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		48,738	5
General Operating Expenses (680-690)		15,724	6
Total Operation and Maintenance Expenses		64,462	
Other Operating Expenses			
Depreciation Expense (403)		41,633	7
Amortization Expense (404)			8
Taxes (408)		41,040	9
Total Other Operating Expenses		82,673	
Total Operating Expenses		147,135	
NET OPERATING INCOME		75,939	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	793	45,643	98,962	4
Commercial	120	10,623	18,178	5
Industrial	4	10,827	10,409	6
Total Metered Sales to General Customers (461)	917	67,093	127,549	
Private Fire Protection Service (462)	1		417	7
Public Fire Protection Service (463)	1		87,815	8
Other Sales to Public Authorities (464)	11	3,198	4,721	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	930	70,291	220,502	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	87,815	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	87,815	
Forfeited Discounts (470):		
Customer late payment charges	224	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	224	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,204	7
Other (specify):		
Cost of parts charged customers for work done	144	8
Total Other Water Revenues (474)	2,348	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	17,224	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,791	3
Chemicals (630)		4
Supplies and Expenses (640)	2,749	5
Repairs of Water Plant (650)	17,974	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	48,738	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,719	8
Office Supplies and Expenses (681)	838	9
Outside Services Employed (682)	2,331	10
Insurance Expense (684)	3,190	11
Employees Pensions and Benefits (686)	5,944	12
Regulatory Commission Expenses (688)	59	13
Miscellaneous General Expenses (689)	431	14
Uncollectible Accounts (690)	212	15
Total General Operating Expenses	15,724	
Total Operation and Maintenance Expenses	64,462	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		39,720	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		489	2
Net property tax equivalent		39,231	
Social Security		1,526	3
PSC Remainder Assessment		283	4
Other (specify): NONE			5
Total tax expense		41,040	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199116				3
County tax rate	mills		5.640607				4
Local tax rate	mills		5.752332				5
School tax rate	mills		10.986596				6
Voc. school tax rate	mills		1.577222				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.155873				10
Less: state credit	mills		1.513242				11
Net tax rate	mills		22.642631				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.752332				14
Combined School Tax Rate	mills		12.563818				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.316150				17
Total Tax Rate	mills		24.155873				18
Ratio of Local and School Tax to Total	dec.		0.758248				19
Total tax net of state credit	mills		22.642631				20
Net Local and School Tax Rate	mills		17.168737				21
Utility Plant, Jan. 1	\$	2,303,719	2,303,719				22
Materials & Supplies	\$	0					23
Subtotal	\$	2,303,719	2,303,719				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	2,303,719	2,303,719				26
Assessment Ratio	dec.		1.004259				27
Assessed Value	\$	2,313,531	2,313,531				28
Net Local & School Rate	mills		17.168737				29
Tax Equiv. Computed for Current Year	\$	39,720	39,720				30
Tax Equivalent per 1994 PSC Report	\$	34,383					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	39,720					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	325		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	8,714		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>9,039</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	24,067		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	143,398		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	6,551		20
Total Pumping Plant	<u>174,016</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	11,474		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			325	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			8,714	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	9,039	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			24,067	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			143,398	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,551	20
Total Pumping Plant	0	0	174,016	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			11,474	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	444,762		26
Transmission and Distribution Mains (343)	1,234,293		27
Fire Mains (344)			28
Services (345)	221,617	900	29
Meters (346)	56,757	6,754	30
Hydrants (348)	128,186		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	2,097,089	7,654	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	11,132	1,247	36
Transportation Equipment (373)			37
Other General Equipment (379)	12,443	3,025	38
Other Tangible Property (390)			39
Total General Plant	23,575	4,272	
Total utility plant in service directly assignable	2,303,719	11,926	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	2,303,719	11,926	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			444,762	26
Transmission and Distribution Mains (343)			1,234,293	27
Fire Mains (344)			0	28
Services (345)			222,517	29
Meters (346)	1,263		62,248	30
Hydrants (348)			128,186	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,263	0	2,103,480	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			12,379	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			15,468	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	27,847	
Total utility plant in service directly assignable	1,263	0	2,314,382	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	1,263	0	2,314,382	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,410	6,410	1
February			5,931	5,931	2
March			6,546	6,546	3
April			6,079	6,079	4
May			7,145	7,145	5
June			7,536	7,536	6
July			7,285	7,285	7
August			7,714	7,714	8
September			6,966	6,966	9
October			6,870	6,870	10
November			6,099	6,099	11
December			6,107	6,107	12
Total for year	0	0	80,688	80,688	
Less: Measured or estimated water used in main flushing and water treatment during year				265	13
Less: Other utility use				200	14
Other utility use explanation:					15
4 main breaks (80), fire department training & filling tankers, usage at hydrants estimated at 120					
Water pumped into distribution system				80,223	16
Less: Water sold				70,291	17
Losses and unaccounted for				9,932	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				435	21
Date of maximum: 8/15/1997					22
Cause of maximum:					23
Dry weather conditions, heavy lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				85	24
Date of minimum: 11/23/1997					25
Total KWH used for pumping for the year				137,902	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
324 NORTH 9TH STREET	BH028	275	10	110,000	Yes	1
513 CENTER AVENUE	BH029	360	12	112,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 1	WELL NO 1A	WELL NO 2	1
Location	324 NORTH 9TH STREET	324 NORTH 9TH STREET	513 CENTER AVENUE	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE	AURORA	BYRON JACKSON	5
Year Installed	1969	1993	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	400	420	430	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US MOTORS	BYRON JACKSON	9
Year Installed	1969	1993	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	30	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
Year constructed	1937	1992	5
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	6
Elevation difference in feet (See Headnote 3.)	10	143	7
Total capacity in gallons	60,000	250,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	2,734				2,734
M	D	6.000	29,435				29,435
P	D	6.000	3,557				3,557
M	D	8.000	9,497				9,497
P	D	8.000	15,875				15,875
M	D	10.000	1,531				1,531
P	D	10.000	4,670				4,670
P	D	12.000	431				431
Total Within Municipality			67,730	0	0	0	67,730
Total Utility			67,730	0	0	0	67,730

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	5				5		1
M	0.750	368				368		2
P	1.000	0	1			1		3
M	1.000	449	1			450	52	4
M	1.250	4				4		5
M	1.500	6				6		6
M	2.000	7				7		7
M	4.000	2				2		8
P	4.000	2				2		9
P	6.000	1				1		10
M	6.000	1				1		11
Total Utility		845	2	0	0	847	52	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	892	114	53		953	133	1
1.000	20	4	1		23	4	2
1.500	3				3		3
2.000	9	1	1		9	1	4
3.000	2				2		5
Total:	926	119	55	0	990	138	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	796	108	1	2	7	39	953	1
1.000	4	10	1	2		6	23	2
1.500	1			2			3	3
2.000		5	1	2		1	9	4
3.000				2			2	5
Total:	801	123	3	10	7	46	990	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	120				120	2
Total Fire Hydrants	120	0	0	0	120	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	180
Number of distribution system valves end of year:	219
Number of distribution valves operated during year:	125

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640: Less supplies purchased in 1997.

Account 650: Booster pump repair and converting pumphouse #1 to 480V
occurred in 1997.

Water Services (Page W-16)

Two services installed by customer at estimated cost of \$450 each, total
\$900.
